

## Franchise Tax Board

## NO ANALYSIS REQUIRED

Author: Morrow Analyst: Roger Lackey Bill Number: SB 2104  
Related Bills: None Telephone: 845-3627 Amended Date: 05-15-2000  
Attorney: Patrick Kusiak Sponsor: \_\_\_\_\_

**SUBJECT:** Agricultural Disasters

- \_\_\_\_\_ ANALYSIS NOT REQUIRED of this bill -- Not within scope of responsibility of this department.  
\_\_\_\_\_ TECHNICAL BILL -- No program or fiscal changes to existing program.  
  X   BILL AS AMENDED NO LONGER WITHIN SCOPE of responsibility or program of the department.  
\_\_\_\_\_ TECHNICAL AMENDMENT - No change in previously submitted analysis required. Approved position of prior analysis is \_\_\_\_\_.  
\_\_\_\_\_ MINOR AMENDMENT - No change in previously submitted analysis required. Approved position of prior analysis is \_\_\_\_\_.  
\_\_\_\_\_ MINOR AMENDMENT - No change in approved position of \_\_\_\_\_. See comments below.  
\_\_\_\_\_ OTHER - See comments below.

**COMMENTS:**

Under the Government Code, this bill would add "natural and quarantine events" to the emergencies applicable to the standardized emergency management system operated by the Office of Emergency Services.

The May 15, 2000, amendment deleted the provisions of the bill that would have provided an election to expense the cost of certain qualified property and a 100% net operating loss carryover for a farmer that experiences a "natural or quarantine event."

As a result of the May 15, 2000, amendment, this bill no longer impacts the department's programs and operations or state income tax revenue.

**Board Position:**

_____ S	_____ NA	<u>  X  </u> NP
_____ SA	_____ O	_____ NAR
_____ N	_____ OUA	_____ PENDING

**Franchise Tax Board Staff****Date**

Roger Lackey

5/19/00